STATE OF HAWAII — DEPARTMENT OF TAXATION
Computation of Tax for Children Under Age 14 Who Have Investment Income of More than $1,000
➤ **See Separate Instructions**
➤ **Attach ONLY to the Child's Form N-11, Form N-12, Form N-13, or Form N-15**

2006

Child's name shown on return	Child's social security number

A Parent's name (first, initial, last) (**Caution:** See Instructions before completing)   **B** Parent's social security number

C Parent's filing status (check one): ☐ Single, ☐ Married filing jointly, ☐ Married filing separately, ☐ Head of household or ☐ Qualifying widow(er)

D Enter number of exemptions claimed on parent's return. (If the parent's filing status is married filing separately, see Instructions.) ➤

Step 1   Figure child's net investment income

1 Enter the child's investment income. (See Instructions. If this amount is $1,000 or less, stop here; do not file this form.) **1**

2 If the child DID NOT itemize deductions on Form N-11, Form N-12, or Form N-15, enter $1,000. If the child ITEMIZED deductions, see Instructions. **2**

3 Line 1 minus line 2. Enter the result. (If zero or less, stop here; do not complete the rest of this form but ATTACH it to the child's return.) **3**

4 Enter the child's **taxable** income (from Form N-11, line 25; Form N-12, line 40; Form N-13, line 15; or Form N-15, line 42)................ **4**

5 Enter the **smaller** of line 3 or line 4. (If zero, stop here; do not complete the rest of this form but ATTACH it to the child's return.). ....➤ **5**

Step 2   Figure tentative tax based on the parent's tax rate

6 Enter the parent's taxable income (from Form N-11, line 25; Form N-12, line 40; Form N-13, line 15; or Form N-15, line 42). If less than zero, enter zero.. **6**

7 Enter the total, if any, from Forms N-615, line 5, of ALL OTHER children of the parent listed above. (Do NOT include the amount on line 5 above.) **7**

8 Add the amounts on lines 5, 6, and 7. Enter the total.. **8**

9 Tax on the amount on line 8 based on the **parent's** filing status. See Instructions. Check if from ☐ Tax Table, ☐ Tax Rate Schedule, ☐ Capital Gains Tax Worksheet in the Instructions for Form N-11/N-12 or Form N-15, ☐ Form N-168.. **9**

10 Enter the parent's tax (from Form N-11, line 26; Form N-12, line 41; Form N-13, line 16; or Form N-15, line 43) **Do not** include any tax from Form N-152 or Form N-814. Check if from ☐ Tax Table, ☐ Tax Rate Schedule, ☐ Capital Gains Tax Worksheet in the Instructions for Form N-11/N-12 or Form N-15, ☐ Form N-168...................... **10**

11 Line 9 minus line 10. Enter the result. (If no amount is entered on line 7, enter the amount from line 11 on line 13 and go to **Step 3**.) **11**

12a Add the amounts on lines 5 and 7. Enter the total. **12a**

b Divide the amount on line 5 by the amount on line 12a. Enter the decimal (rounded to at least three places). **12b**

13 Multiply the amount on line 11 by the amount on line 12b. Enter the result...➤ **13**

Step 3   Figure child's tax — *If the amounts on lines 4 and 5 are the same, enter -0- on line 15 and go to line 16.*

14 Line 4 minus line 5. Enter the result... **14**

15 Tax on the amount on line 14 based on the **child's** filing status. See Instructions. Check if from ☐ Tax Table, ☐ Tax Rate Schedule, ☐ Capital Gains Tax Worksheet in the Instructions for Form N-11/N-12 or Form N-15, ☐ Form N-168 .... **15**

16 Add the amounts on lines 13 and 15. Enter the total.. **16**

17 Tax on the amount on line 4 based on the **child's** filing status. See Instructions. Check if from ☐ Tax Table, ☐ Tax Rate Schedule, ☐ Capital Gains Tax Worksheet in the Instructions for Form N-11/N-12 or Form N-15, ☐ Form N-168 ..... **17**

18 Enter the larger of line 16 or line 17 here and on the child's Form N-11, line 26; Form N-12, line 41; Form N-13, line 16; or Form N-15, line 43. (Whole dollars only) Be sure to check the box for Form N-615............➤ **18**   **00**